

**Utah State Tax Commission  
Property Tax Division**

**2018 Recommended Personal Property Valuation Schedules**

<b>Class 1</b> Short Life Property	
Acquisition Year	Percent Good
2017	70%
2016	41%
2015 and prior	10%

<b>Class 2</b> Computer Integrated Machinery	
Acquisition Year	Percent Good
2017	89%
2016	80%
2015	69%
2014	58%
2013	47%
2012	37%
2011	24%
2010 and prior	12%

<b>Class 3</b> Short Life Equipment	
Acquisition Year	Percent Good
2017	84%
2016	68%
2015	51%
2014	35%
2013 and prior	18%

<b>Class 5</b> Furniture & Trade Fixt.	
Acquisition Year	Percent Good
2017	90%
2016	82%
2015	72%
2014	62%
2013	53%
2012	44%
2011	33%
2010	22%
2009 and prior	12%

<b>Class 7</b> Medical & Dental Equip.	
Acquisition Year	Percent Good
2017	92%
2016	85%
2015	77%
2014	69%
2013	62%
2012	55%
2011	46%
2010	37%
2009	29%
2008	21%
2007 and prior	11%

<b>Class 12</b> Computer Hardware	
Acquisition Year	Percent Good
2017	62%
2016	46%
2015	21%
2014	9%
2013 and prior	7%

<b>Class 8</b> Machinery & Equipment	
Acquisition Year	Percent Good
2017	92%
2016	85%
2015	77%
2014	69%
2013	62%
2012	55%
2011	46%
2010	37%
2009	29%
2008	21%
2007 and prior	11%

<b>Class 28</b> Short Life Expensed Property	
Acquisition Year	Percent Good
2017	75%
2016	50%
2015	25%
2014 and prior	0%

**2018 Small Business Exemption: \$10,500**

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<b>Class 13 Heavy Equipment</b>	
Acquisition Year	Percent Good
2017	48%
2016	45%
2015	42%
2014	40%
2013	37%
2012	34%
2011	32%
2010	29%
2009	26%
2008	23%
2007	21%
2006	18%
2005	15%
2004 and prior	13%

<b>Class 15 Semiconductor Manufact.</b>	
Acquisition Year	Percent Good
2017	47%
2016	34%
2015	24%
2014	15%
2013 and prior	6%

<b>Class 16 Long Life Property</b>	
Acquisition Year	Percent Good
2017	95%
2016	92%
2015	87%
2014	83%
2013	80%
2012	77%
2011	71%
2010	67%
2009	64%
2008	62%
2007	59%
2006	55%
2005	50%
2004	44%
2003	37%
2002	30%
2001	23%
2000	15%
1999 and prior	8%

<b>Class 20 Petroleum &amp; Natural Gas Exploration &amp; Production Equipment</b>	
Acquisition Year	Percent Good
2017	93%
2016	85%
2015	80%
2014	73%
2013	66%
2012	60%
2011	54%
2010	46%
2009	40%
2008	33%
2007	26%
2006	19%
2005 and prior	10%

<b>Class 24* Leasehold Improvements</b>	
Year of Installation	Percent Good
2017	94%
2016	88%
2015	82%
2014	77%
2013	71%
2012	65%
2011	59%
2010	54%
2009	48%
2008	42%
2007	36%
2006 and prior	30%

<b>Class 25 Aircraft Parts Manufacturing Tools &amp; Dies</b>	
Acquisition Year	Percent Good
2017	84%
2016	69%
2015	52%
2014	36%
2013	19%
2012 and prior	4%

**\*Class 24 :** Schedule is used only with leasehold improvements made to exempt property where the exemption does not apply to those improvements.  
( See Tax Commission Administrative Rule R884-24P-32C )

Utah State Tax Commission  
Property Tax Division  
**2018** Uniform Fee Schedules

**Heavy & Medium Duty Trucks, Commercial Trailers, Motor Homes, Vessels 31 Feet and Longer**

Class 6 * Heavy & Medium Duty Trucks	
Model Year	Percent Good
2018	90%
2017	73%
2016	67%
2015	62%
2014	56%
2013	51%
2012	45%
2011	40%
2010	35%
2009	29%
2008	20%
2007	15%
2006	10%
2005 and prior	4%
Residual Value	\$1,750

Class 14 Motor Homes	
Model Year	Percent Good
2018	90%
2017	69%
2016	65%
2015	61%
2014	58%
2013	54%
2012	50%
2011	47%
2010	43%
2009	39%
2008	35%
2007	32%
2006	28%
2005	24%
2004	21%
2003	17%
2002 and prior	15%
Residual Value	\$1,000

Class 21 Commercial Trailers	
Model Year	Percent Good
2018	95%
2017	86%
2016	82%
2015	78%
2014	74%
2013	70%
2012	66%
2011	62%
2010	58%
2009	54%
2008	51%
2007	47%
2006	41%
2005	36%
2004	30%
2003	25%
2002 and prior	17%
Residual Value	\$1,000

Class 17 Yachts, Sloops & Houseboats	
Model Year	Percent Good
2018	90%
2017	65%
2016	63%
2015	61%
2014	58%
2013	56%
2012	54%
2011	52%
2010	49%
2009	47%
2008	45%
2007	43%
2006	41%
2005	38%
2004	36%
2003	34%
2002	32%
2001	30%
2000	27%
1999	25%
1998	21%
1997 and prior	17%
Residual Value	\$1,000

Uniform Fees:

% of Taxable Value

Motor Homes: 1%

Trucks & Trailers: 1.5%

Vessels 31 ft. & longer: 1.5%

\*Cost new for Class 6 is 75% of M.S.R.P.

**Valuation Instructions for Uniform Fees:**

1. Look up Cost new or M.S.R.P. on designated source (don't round).
2. Determine Vehicle Class.
3. Find percent good factor corresponding to model year of vehicle or Vessel.
4. Multiply cost new or M.S.R.P. by depreciation factor to establish taxable value.
5. Multiply the taxable value by Applicable Uniform Fee.

**Utah State Tax Commission**  
**2018 Uniform Age Based Fee Tables**

<b>Class 9</b> <b>Off-Highway Recreational Vehicles</b>		
<u>Age of Off-Highway Vehicle</u>	<u>Model Years</u>	<b>Uniform State Wide</b> <u>Age Based Fee</u>
Less Than 3 Years	2018 - 2016	\$45
3 or more years but less than 6 Years	2015 - 2013	\$35
6 or more years but less than 9 years	2012 - 2010	\$30
9 or more years but less than 12 years	2009 - 2007	\$20
12 or more years	2006 & Older	\$10

<b>Class 11</b> <b>Street Motorcycles</b>		
<u>Age of Street Motorcycles</u>	<u>Model Years</u>	<b>Uniform State Wide</b> <u>Age Based Fee</u>
Less Than 3 Years	2018 - 2016	\$95
3 or more years but less than 6 Years	2015 - 2013	\$70
6 or more years but less than 9 years	2012 - 2010	\$50
9 or more years but less than 12 years	2009 - 2007	\$35
12 or more years	2006 & Older	\$10

<b>Class 18</b> <b>Travel Trailers</b>		
<u>Age of Travel Trailer</u>	<u>Model Years</u>	<b>Uniform State Wide</b> <u>Age Based Fee</u>
Less Than 3 Years	2018 - 2016	\$175
3 or more years but less than 6 Years	2015 - 2013	\$135
6 or more years but less than 9 years	2012 - 2010	\$90
9 or more years but less than 12 years	2009 - 2007	\$65
12 or more years	2006 & Older	\$20

<b>Class 18a</b> <b>Tent Trailers and Truck Campers</b>		
<u>Age of Camper / Tent Trailer</u>	<u>Model Years</u>	<b>Uniform State Wide</b> <u>Age Based Fee</u>
Less Than 3 Years	2018 - 2016	\$70
3 or more years but less than 6 Years	2015 - 2013	\$50
6 or more years but less than 9 years	2012 - 2010	\$35
9 or more years but less than 12 years	2009 - 2007	\$25
12 or more years	2006 & Older	\$10

**Utah State Tax Commission**  
**2018 Uniform Age Based Fee Tables**

Class 21a Other Trailers (Non Commercial)		
<u>Age of Other Trailer</u>	<u>Model Years</u>	Uniform State Wide <u>Age Based Fee</u>
Less Than 3 Years	2018 - 2016	\$30
3 or more years but less than 6 Years:	2015 - 2013	\$25
6 or more years but less than 9 years:	2012 - 2010	\$20
9 or more years but less than 12 years:	2009 - 2007	\$15
12 or more years	2006 & Older	\$10

Class 22 Passenger Vehicles		
<u>Age of Vehicle</u>	<u>Model Years</u>	Uniform State Wide <u>Age Based Fee</u>
Less Than 3 Years	2018 - 2016	\$150
3 or more years but less than 6 Years:	2015 - 2013	\$110
6 or more years but less than 9 years:	2012 - 2010	\$80
9 or more years but less than 12 years:	2009 - 2007	\$50
12 or more years	2006 & Older	\$10

Class 22a Small Motor Vehicles		
<u>Age of Vehicle</u>	<u>Model Years</u>	Uniform State Wide <u>Age Based Fee</u>
Less Than 3 Years	2018 - 2016	\$25
3 or more years but less than 6 Years:	2015 - 2013	\$15
6 or more years but less than 9 years:	2012 & Older	\$10

Class 26 Personal Watercraft		
<u>Age of Personal Watercraft</u>	<u>Model Years</u>	Uniform State Wide <u>Age Based Fee</u>
Less Than 3 Years	2018 - 2016	\$55
3 or more years but less than 6 Years:	2015 - 2013	\$45
6 or more years but less than 9 years:	2012 - 2010	\$35
9 or more years but less than 12 years:	2009 - 2007	\$25
12 or more years	2006 & Older	\$10

**Utah State Tax Commission**  
**2018 Uniform Age Based Fee Tables**  
**Vessels (Boats) Less Than 31 Feet in Length**

<b>Class 17a</b>	
<b>Vessels Less Than 15 feet in length: \$10 regardless of age, All canoes, jon boats or utility boats: \$10 regardless of age or length</b>	
<b>All collapsible, inflatable, pontoon or sail vessels, regardless of age:</b>	
<u>Length of Vessel</u>	<u>Age Based Fee</u>
15 feet or more in length but less than 19 feet in length	\$15
19 feet or more in length but less than 23 feet in length	\$25
23 feet or more in length but less than 27 feet in length	\$40
27 feet or more in length but less than 31 feet in length	\$75

<b>Class 17b</b>		
<b>Vessels 15 feet or more in length but less than 19 feet</b>		
<u>Age of Vessel</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2018 - 2016	\$150
3 or more years but less than 6 Years	2015 - 2013	\$110
6 or more years but less than 9 years	2012 - 2010	\$80
9 or more years but less than 12 years	2009 - 2007	\$65
12 or more years	2006 & Older	\$25

<b>Class 17c</b>		
<b>Vessels 19 feet or more in length but less than 23 feet</b>		
<u>Age of Vessel</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2018 - 2016	\$275
3 or more years but less than 6 Years	2015 - 2013	\$220
6 or more years but less than 9 years	2012 - 2010	\$175
9 or more years but less than 12 years	2009 - 2007	\$120
12 or more years	2006 & Older	\$50

<b>Class 17d</b>		
<b>Vessels 23 feet or more in length but less than 27 feet</b>		
<u>Age of Vessel</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2018 - 2016	\$400
3 or more years but less than 6 Years	2015 - 2013	\$310
6 or more years but less than 9 years	2012 - 2010	\$240
9 or more years but less than 12 years	2009 - 2007	\$180
12 or more years	2006 & Older	\$100

<b>Class 17e</b>		
<b>Vessels 27 feet or more in length but less than 31 feet</b>		
<u>Age of Vessel</u>	<u>Model Years</u>	<u>Age Based Fee</u>
Less Than 3 Years	2018 - 2016	\$700
3 or more years but less than 6 Years	2015 - 2013	\$500
6 or more years but less than 9 years	2012 - 2010	\$350
9 or more years but less than 12 years	2009 - 2007	\$250
12 or more years	2006 & Older	\$120